

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ADLER INDUSTRIAL SERVICES INC 95 123 FIRMENICH WAY NEWARK, NJ 07114	2330	Secured: \$72,330.00 Priority: Administrative: Unsecured: Total: \$72,330.00	03/17/2006	DELPHI CORPORATION (05-44481)
ALLIANCE CNC CUTTER GRINDING 3987 BROCKTON SE STE A GRAND RAPIDS, MI 49512	786	Secured: Priority: Administrative: Unsecured: \$1,728.13 Total: \$1,728.13	11/22/2005	DELPHI CORPORATION (05-44481)
AMI INDUSTRIES 5093 N RED OAK RD LEWISTON, MI 49756	15202	Secured: Priority: Administrative: Unsecured: \$209,904.46 Total: \$209,904.46	07/31/2006	DELPHI CORPORATION (05-44481)
AMTEK USA ENTERPRISES INC HAYNES AND BOONE LLP 1221 MCKINNEY STE 2100 HOUSTON, TX 77010	11636	Secured: Priority: Administrative: Unsecured: \$477,800.00 Total: \$477,800.00	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASI 6285 GARFIELD AVE CASS CITY, MI 48726	15200	Secured: Priority: Administrative: Unsecured: \$129,089.41 Total: \$129,089.41	07/31/2006	DELPHI CORPORATION (05-44481)
ASSOCIATED BAG CO 400 W BODEN ST MILWAUKEE, WI 53207	489	Secured: Priority: Administrative: Unsecured: \$10.50 Total: \$10.50	11/10/2005	DELPHI CORPORATION (05-44481)
ASSOCIATED BAG CO 400 W BODEN ST MILWAUKEE, WI 53207	490	Secured: Priority: Administrative: Unsecured: \$110.80 Total: \$110.80	11/10/2005	DELPHI CORPORATION (05-44481)
AUTO KNOW INC 248 SLATER CRESCENT OAKVILLE ONT, L6K 2C8 CANADA	510	Secured: Priority: \$1,393.99 Administrative: Unsecured: Total: \$1,393.99	11/14/2005	DELPHI CORPORATION (05-44481)

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AUTOCAM CORPORATION 4436 BROADMOOR SE KENTWOOD, MI 49512	7852	Secured: Priority: Administrative: Unsecured: \$4,057,681.80 Total: \$4,057,681.80	06/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AUTOCAM DO BRASIL USINAGEM LTDA 4436 BROADMOOR SE KENTWOOD, MI 49512	7851	Secured: Priority: Administrative: Unsecured: \$701,548.63 Total: \$701,548.63	06/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BALL SYSTEMS 622 S RANGE LINE RD STE 624 B CARMEL, IN 46032	498	Secured: Priority: Administrative: Unsecured: \$16,406.20 Total: \$16,406.20	11/10/2005	DELPHI CORPORATION (05-44481)
BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	1905	Secured: Priority: \$6,524.80 Administrative: Unsecured: Total: \$6,524.80	02/08/2006	DELPHI CORPORATION (05-44481)
BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	1909	Secured: Priority: \$6,425.10 Administrative: Unsecured: Total: \$6,425.10	02/08/2006	DELPHI CORPORATION (05-44481)
CINCINNATI FREEZER CORP 2199 VICTORY PKWY CINCINNATI, OH 45206	5997	Secured: \$1,105.43 Priority: Administrative: Unsecured: Total: \$1,105.43	05/16/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CITY OF COOPERSVILLE 333 BRIDGE ST STE 800 GRAND RAPIDS, MI 49504	14836	Secured: Priority: \$0.00 Administrative: Unsecured: \$0.00 Total: \$0.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CITY OF DAYTON CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402	2326	Secured: Priority: Administrative: Unsecured: \$4,104.21 Total: \$4,104.21	03/16/2006	DELPHI CORPORATION (05-44481)

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CITY OF DAYTON CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402	2321	Secured: Priority: Administrative: Unsecured: \$38,206.26 Total: \$38,206.26	03/20/2006	DELPHI CORPORATION (05-44481)
CITY OF DAYTON CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402	2327	Secured: Priority: Administrative: Unsecured: \$5,539.38 Total: \$5,539.38	03/16/2006	DELPHI CORPORATION (05-44481)
CITY OF DAYTON CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402	2325	Secured: Priority: Administrative: Unsecured: \$2,088.91 Total: \$2,088.91	03/16/2006	DELPHI CORPORATION (05-44481)
CITY OF DAYTON CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402	2320	Secured: Priority: Administrative: Unsecured: \$22,843.88 Total: \$22,843.88	03/16/2006	DELPHI CORPORATION (05-44481)
CITY OF DAYTON CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402	2324	Secured: Priority: Administrative: Unsecured: \$5,317.18 Total: \$5,317.18	03/16/2006	DELPHI CORPORATION (05-44481)
CITY OF DAYTON CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402	2322	Secured: Priority: Administrative: Unsecured: \$3,830.06 Total: \$3,830.06	03/16/2006	DELPHI CORPORATION (05-44481)
CITY OF DAYTON CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402	2328	Secured: Priority: Administrative: Unsecured: \$1,916.83 Total: \$1,916.83	03/16/2006	DELPHI CORPORATION (05-44481)
CITY OF DAYTON CITY OF DAYTON FINANCE DEPARTMENT 101 W THIRD ST DAYTON, OH 45402	2323	Secured: Priority: Administrative: Unsecured: \$6,274.42 Total: \$6,274.42	03/16/2006	DELPHI CORPORATION (05-44481)

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CITY OF DEARBORN CITY HALL 13615 MICHIGAN AVENUE DEARBORN MICHIGAN,	16034	Secured: \$24,202.71 Priority: Administrative: Unsecured: Total: \$24,202.71	08/09/2006	DELPHI CORPORATION (05-44481)
CITY OF KANSAS CITY MO REVENUE DIVISION 414 E 12TH ST STE 201 W KANSAS CITY, MO 64106	3985	Secured: Priority: \$2,193.64 Administrative: Unsecured: \$479.93 Total: \$2,673.57	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
CITY OF WALKER INCOME TAX ADMINISTRATOR PO BOX 153 GRAND RAPIDS, MI 49501-0153	282	Secured: Priority: \$717.17 Administrative: Unsecured: Total: \$717.17	11/02/2005	DELPHI CORPORATION (05-44481)
CLARK COUNTY TREASURER 31 N LIMESTONE ST SPRINGFIELD, OH 45502	5807	Secured: Priority: \$500.00 Administrative: Unsecured: Total: \$500.00	05/15/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CLARK COUNTY TREASURER 31 N LIMESTONE ST SPRINGFIELD, OH 45502	5816	Secured: Priority: \$500.00 Administrative: Unsecured: Total: \$500.00	05/15/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE BANKRUPTCY UNIT MDOR PO BOX 9564 BOSTON, MA 02114-9564	3092	Secured: Priority: \$723.16 Administrative: Unsecured: Total: \$723.16	04/28/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
CONTROL MASTERS INC 5235 KATRINE AVE DOWNERS GROVE, IL 60515	8219	Secured: Priority: Administrative: Unsecured: \$3,340.00 Total: \$3,340.00	06/19/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
CORPORATE ROOFING COMPANY 3031 W GRAND BLVD STE 621 DETROIT, MI 48202-3008	4899	Secured: \$9,950.00 Priority: Administrative: Unsecured: Total: \$9,950.00	05/05/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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COUNTY OF SANTA CLARA COUNTY GOVERNMENT CTR E WING 70 W HEDDING ST SAN JOSE, CA 95110	1159	Secured: Priority: Administrative: \$1,864.35 Unsecured: Total: \$1,864.35	12/13/2005	DELPHI CORPORATION (05-44481)
CRANES KEN MAGNAVOX CITY INC DBA KEN CRANES HOME ENTERTAINMENT 4900 W 147TH ST HAWTHORNE, CA 90250-6708	2757	Secured: Priority: Administrative: Unsecured: \$668.49 Total: \$668.49	04/25/2006	DELPHI CORPORATION (05-44481)
CROWN CREDIT COMPANY 115 N MAIN ST NEW BREMEN, OH 45869	6578	Secured: Priority: Administrative: Unsecured: \$2,152.00 Total: \$2,152.00	05/22/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
CSX CORPORATION 500 WALTER ST 8TH FL J220 JACKSONVILLE, FL 32202	412	Secured: Priority: Administrative: Unsecured: \$326,399.90 Total: \$326,399.90	11/07/2005	DELPHI CORPORATION (05-44481)
CUYAHOGA COUNTY TREASURER 1219 ONTARIO ST RM 112 CLEVELAND, OH 44113-1697	8789	Secured: Priority: \$0.00 Administrative: Unsecured: \$0.00 Total: \$0.00	06/24/2006	DELPHI CORPORATION (05-44481)
D&M PLASTICS CORP D&M CUSTOM INJECTION MOLDINGS 150 FRECH RD PO BOX 158 BURLINGTON, IL 60109	4499	Secured: Priority: Administrative: Unsecured: \$50,023.08 Total: \$50,023.08	05/02/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DETROIT DOOR & HARDWARE 111 E 12 MILE RD MADISON HEIGHTS, MI 48071	1757	Secured: Priority: Administrative: Unsecured: \$3,483.70 Total: \$3,483.70	02/03/2006	DELPHI CORPORATION (05-44481)
DIESELPRODS LTD FINLAN RD WIDNES CHESHIRE, WA8 7RZ UNITED KINGDOM	681	Secured: Priority: Administrative: Unsecured: \$7,253.00 Total: \$7,253.00	11/18/2005	DELPHI CORPORATION (05-44481)

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CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
DOBSON INDUSTRIAL INC 3660 N EUCLID AVE BAY CITY, MI 48706	2372	Secured: Priority: Administrative: Unsecured: \$718.00 Total: \$718.00	03/24/2006	DELPHI CORPORATION (05-44481)
DPAC TECHNOLOGIES CORP 7321 LINCOLN WY GARDEN GROVE, CA 92841	1310	Secured: Priority: Administrative: Unsecured: \$25,000.00 Total: \$25,000.00	12/27/2005	DELPHI CORPORATION (05-44481)
ENERGY ENGINEERING & CONSULTING SERVICES LLC 2137 S 800 W SWAYZEE, IN 46986	179	Secured: Priority: Administrative: Unsecured: \$4,480.00 Total: \$4,480.00	10/28/2005	DELPHI CORPORATION (05-44481)
ENGENIUS INC 31077 SCHOOLCRAFT RD LIVONIA, MI 48150-2029	51	Secured: Priority: Administrative: Unsecured: \$83,370.94 Total: \$83,370.94	10/19/2005	DELPHI CORPORATION (05-44481)
EVERETT INDUSTRIES INC PO BOX 2068 WARREN, OH 44484	845	Secured: Priority: Administrative: Unsecured: \$353.88 Total: \$353.88	11/28/2005	DELPHI CORPORATION (05-44481)
EXCELLOY INDUSTRIES INC 608 E MCMURRAY RD STE B3 MCMURRAY, PA 15317	2044	Secured: Priority: Administrative: Unsecured: \$2,441.80 Total: \$2,441.80	02/16/2006	DELPHI CORPORATION (05-44481)
EXPERT TECHNOLOGY ASSOCIATES L 4060 BUTLER PIKE STE 100 PLYMOUTH MEETING, PA 19462	5710	Secured: Priority: \$0.00 Administrative: Unsecured: \$229.33 Total: \$229.33	05/12/2006	DELPHI CORPORATION (05-44481)
FAYETTE COUNTY GA FAYETTE COUNTY TAX COMMISSIONER PO BOX 70 FAYETTEVILLE, GA 30214	5890	Secured: Priority: \$491.08 Administrative: Unsecured: Total: \$491.08	05/15/2006	DELPHI CORPORATION (05-44481)

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FTE AUTOMOTIVE USA INC 4000 PINNACLE COURT AUBURN HILLS, MI 48326	815	Secured: Priority: Administrative: Unsecured: \$2,445.10 Total: \$2,445.10	11/23/2005	DELPHI CORPORATION (05-44481)
GEBRUDER HAHN GMBH HALVERSTRASSE 76 SCHALKSMUHLE, DE 58579 GERMANY	713	Secured: Priority: Administrative: Unsecured: \$10,167.18 Total: \$10,167.18	11/21/2005	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321	2336	Secured: Priority: \$3,100.00 Administrative: Unsecured: Total: \$3,100.00	03/20/2006	DELPHI CORPORATION (05-44481)
GLOBAL INSIGHT USA INC 1000 WINTER ST STE 4300N WALTHAM, MA 02451	220	Secured: Priority: Administrative: Unsecured: \$69,129.25 Total: \$69,129.25	10/31/2005	DELPHI CORPORATION (05-44481)
GOLDMAN SACHS CREDIT PARTNERS LP ONE NEW YORK PLZ 42ND FL NEW YORK, NY 10004  SIEMENS VDO AUTOMOTIVE SAS 1 AVE PAUL OURLIAC TOULOUSE, 31036 FRANCE	2247	Secured: Priority: Administrative: Unsecured: \$9,309,024.84 Total: \$9,309,024.84	03/10/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
H SQUARE CORPORATION 1033 N FAIR OAKS AVE SUNNYVALE, CA 94089	884	Secured: Priority: Administrative: Unsecured: \$315.00 Total: \$315.00	11/28/2005	DELPHI CORPORATION (05-44481)
HINSHAW ROOFING & SHEET METAL CO IN 2452 S STATE RD 39 PO BOX 636 FRANKFORT, IN 46041-0636	133	Secured: \$343,356.07 Priority: Administrative: Unsecured: \$2,125.00 Total: \$345,481.07	10/27/2005	DELPHI CORPORATION (05-44481)
HURON COUNTY TREASURER 16 EAST MAIN ST NORWALK, OH 44857	5677	Secured: Priority: \$0.00 Administrative: Unsecured: Total: \$0.00	05/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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ILLINOIS DEPARTMENT OF REVENUE 100 W RANDOLPH ST LEVEL 7 425 CHICAGO, IL 60601	1441	Secured: Priority: \$20,111.78 Administrative: Unsecured: \$250.00 Total: \$20,361.78	01/05/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
IMPRO INDUSTRIES USA INC 21660 E COPLEY DR STE 225 DIAMOND BAR, CA 91765	2217	Secured: Priority: Administrative: Unsecured: \$30,888.00 Total: \$30,888.00	03/08/2006	DELPHI CORPORATION (05-44481)
INTERLATIN INC 300 S ALTO NESA STE A EL PASO, TX 79912	107	Secured: Priority: \$3,360.00 Administrative: Unsecured: Total: \$3,360.00	10/25/2005	DELPHI CORPORATION (05-44481)
JERRY BIBBY & ASSOCIATES RT 1 BOX 1040 BROOKELAND, TX 75931	3702	Secured: Priority: Administrative: Unsecured: \$3,195.00 Total: \$3,195.00	05/01/2006	DELPHI CORPORATION (05-44481)
K&S SERVICES INC 15677 NOECKER WAY SOUTHGATE, MI 48195	1024	Secured: Priority: Administrative: Unsecured: \$157.00 Total: \$157.00	12/06/2005	DELPHI CORPORATION (05-44481)
KENNETH E SUMNER 2718 BRIGHT TRAIL SUGARLAND, TX 77479	955	Secured: Priority: Administrative: Unsecured: \$3,296.35 Total: \$3,296.35	12/01/2005	DELPHI CORPORATION (05-44481)
LEE SPRING CO 1462 62ND ST BROOKLYN, NY 11219-5477	280	Secured: Priority: Administrative: Unsecured: \$86.60 Total: \$86.60	11/01/2005	DELPHI CORPORATION (05-44481)
LEO B SCHROEDER INC 1229 EAST THIRD ST PO BOX 1243 DAYTON, OH 45402	1091	Secured: \$19,795.00 Priority: Administrative: Unsecured: Total: \$19,795.00	12/09/2005	DELPHI CORPORATION (05-44481)



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LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	1057	Secured: Priority: Administrative: Unsecured: \$2,183.05 Total: \$2,183.05	12/07/2005	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF MANAGECOMM INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	15461	Secured: Priority: Administrative: Unsecured: \$1,878.63 Total: \$1,878.63	07/31/2006	MOBILEARIA, INC. (05-47474)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF RODAK PLASTICS ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	15460	Secured: Priority: Administrative: Unsecured: \$1,041.65 Total: \$1,041.65	07/31/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
LITTLE GIANT BODY & PAINT SERVICE INC 400 LITTELL AVE DAYTON, OH 45419	270	Secured: Priority: \$1,247.74 Administrative: Unsecured: Total: \$1,247.74	11/01/2005	DELPHI CORPORATION (05-44481)
LOUISIANA DEPARTMENT OF REVENUE 617 N THIRD ST PO BOX 66658 BATON ROUGE, LA 70896	7092	Secured: Priority: Administrative: \$1,024.16 Unsecured: Total: \$1,024.16	05/30/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
LUCAS COUNTY TREASURER ONE GOVERNMENT CTR STE 500 TOLEDO, OH 43604	1599	Secured: Priority: \$1,921,270.41 Administrative: Unsecured: Total: \$1,921,270.41	01/18/2006	DELPHI CORPORATION (05-44481)
LULA LUNS福德 HUFF MUSCOGEE COUNTY TAX COMMISSIONER PO BOX 1441 COLUMBUS, GA 31902-1441	4469	Secured: \$2,167.06 Priority: Administrative: Unsecured: Total: \$2,167.06	05/02/2006	DELPHI CORPORATION (05-44481)
LYNN LAYTON CHEVROLET PO BOX 1828 DECATUR, AL 35602	1624	Secured: Priority: Administrative: Unsecured: \$986.08 Total: \$986.08	01/23/2006	DELPHI CORPORATION (05-44481)

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MACHINE VISION PRODUCTS INC 5940 DARWIN CT CARLSBAD, CA 92008	608	Secured: Priority: Administrative: Unsecured: \$153,000.00 Total: \$153,000.00	11/16/2005	DELPHI CORPORATION (05-44481)
MACHINE VISION PRODUCTS INC 5940 DARWIN CT CARLSBAD, CA 92008	607	Secured: Priority: Administrative: Unsecured: \$153,000.00 Total: \$153,000.00	11/16/2005	DELPHI CORPORATION (05-44481)
MADISON KIPP CORP 201 WAUBESA ST MADISON, WI 53704-572	10158	Secured: Priority: Administrative: Unsecured: \$188,714.94 Total: \$188,714.94	07/21/2006	DELPHI CORPORATION (05-44481)
MAXIMUM TRANSPORTATION INC PO BOX 577 ELIZABETHTOWN, KY 42702	789	Secured: Priority: Administrative: Unsecured: \$1,388.80 Total: \$1,388.80	11/22/2005	DELPHI CORPORATION (05-44481)
MCINALLY ELECTRIC 1642 MAYFIELD RD PO BOX 459 LAPEER, MI 48446	1693	Secured: Priority: Administrative: Unsecured: \$4,029.45 Total: \$4,029.45	01/30/2006	DELPHI CORPORATION (05-44481)
MEA MEDICAL CLINICS 1515 JEFFERSON ST LAUREL, MS 39440	827	Secured: Priority: Administrative: Unsecured: \$150.00 Total: \$150.00	11/23/2005	DELPHI CORPORATION (05-44481)
MEDSTAT GROUP INC 777 E EISENHOWER PKWY ANN ARBOR, MI 48108	1075	Secured: Priority: Administrative: Unsecured: \$98,600.26 Total: \$98,600.26	12/08/2005	DELPHI CORPORATION (05-44481)
MEMPHIS SCALE WORKS INC 3418 CAZASSA RD MEMPHIS, TN 38116	803	Secured: Priority: Administrative: Unsecured: \$675.00 Total: \$675.00	11/22/2005	DELPHI CORPORATION (05-44481)

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MEMPHIS SCALE WORKS INC 3418 CAZASSA RD MEMPHIS, TN 38116	1646	Secured: Priority: Administrative: Unsecured: \$389.28 Total: \$389.28	01/24/2006	DELPHI CORPORATION (05-44481)
MID AMERICAN PRODUCTS INC PO BOX 983 JACKSON, MI 49204	15502	Secured: \$142,038.42 Priority: Administrative: Unsecured: Total: \$142,038.42	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MILLER ENGINEERING GROUP INC 4738 GATEWAY CIR A 100 KETTERING, OH 45440	446	Secured: Priority: Administrative: Unsecured: \$84,691.50 Total: \$84,691.50	11/08/2005	DELPHI CORPORATION (05-44481)
MITCHELL INSTRUMENT COMPANY INC 1570 CHEROKEE ST SAN MARCOS, CA 92078	429	Secured: Priority: Administrative: Unsecured: \$329.00 Total: \$329.00	11/08/2005	DELPHI CORPORATION (05-44481)
MITCHELL INSTRUMENT COMPANY INC 1570 CHEROKEE ST SAN MARCOS, CA 92078	428	Secured: Priority: Administrative: Unsecured: \$195.00 Total: \$195.00	11/08/2005	DELPHI CORPORATION (05-44481)
MITCHELL INSTRUMENT COMPANY INC 1570 CHEROKEE ST SAN MARCOS, CA 92078	430	Secured: Priority: Administrative: Unsecured: \$198.00 Total: \$198.00	11/08/2005	DELPHI CORPORATION (05-44481)
MONITOR TOWNSHIP TREASURER 2483 MIDLAND RD BAY CITY, MI 48706	3088	Secured: Priority: \$3,943.97 Administrative: Unsecured: Total: \$3,943.97	04/28/2006	DELPHI CORPORATION (05-44481)
MONTGOMERY CO TN MONTGOMERY COUNTY TRUSTEES OFFICE 350 PAGEANT LN STE 101 A CLARKSVILLE, TN 37041	6462	Secured: Priority: \$590.00 Administrative: Unsecured: Total: \$590.00	05/22/2006	DELPHI CORPORATION (05-44481)

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NEOTEC INC 222 S MAIN ST AKRON, OH 44308	5958	Secured: Priority: Administrative: Unsecured: \$13,110.89 Total: \$13,110.89	05/16/2006	DELPHI CORPORATION (05-44481)
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	8138	Secured: Priority: \$4,303.33 Administrative: Unsecured: \$750.00 Total: \$5,053.33	06/19/2006	DELPHI DIESEL SYSTEMS CORP (05-44612)
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	8137	Secured: Priority: \$2,626.21 Administrative: Unsecured: \$250.00 Total: \$2,876.21	06/19/2006	DELPHI TECHNOLOGIES, INC (05-44554)
NICHOLAS FUNARI 22 WILDERNESS DR MEDFORD, NJ 08055	13554	Secured: Priority: Administrative: Unsecured: \$500.00 Total: \$500.00	07/31/2006	DELPHI CORPORATION (05-44481)
NORTH COAST TECHNICAL 8251 MAYFIELD RD 105 CHESTERLAND, OH 44026	49	Secured: Priority: Administrative: Unsecured: \$2,790.00 Total: \$2,790.00	10/18/2005	DELPHI CORPORATION (05-44481)
NUMBERALL STAMP AND TOOL CO INC PO BOX 187 SANGERVILLE, ME 04479	2821	Secured: Priority: Administrative: Unsecured: \$9,762.31 Total: \$9,762.31	04/26/2006	DELPHI CORPORATION (05-44481)
OETIKER INC 3305 WILSON ST MARLETTE, MI 48453-0217	722	Secured: Priority: Administrative: Unsecured: \$12,643.20 Total: \$12,643.20	11/21/2005	DELPHI CORPORATION (05-44481)
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES PO BOX 182404 COLUMBUS, OH 43218-2404	2671	Secured: Priority: Administrative: \$478.90 Unsecured: Total: \$478.90	04/17/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)

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OHIO DEPARTMENT OF JOB AND FAMILY SERVICES PO BOX 182404 COLUMBUS, OH 43218-2404	2672	Secured: Priority: Administrative: \$18,716.32 Unsecured: Total: \$18,716.32	04/17/2006	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)
OMEGA TOOL CORP 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	15507	Secured: \$760,000.00 Priority: Administrative: Unsecured: Total: \$760,000.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
OMNI WAREHOUSE 966 BRIDGEVIEW SOUTH SAGINAW, MI 48604	10253	Secured: Priority: Administrative: Unsecured: \$144,111.64 Total: \$144,111.64	07/21/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
OMRON ELECTRONICS LLC OEI 1 E COMMERCE DR SCHAUMBURG, IL 60173-530	2939	Secured: Priority: Administrative: Unsecured: \$2,678.51 Total: \$2,678.51	04/27/2006	DELPHI CORPORATION (05-44481)
OSCAR W LARSON CO 10100 DIXIE HWY CLARKSTON, MI 48348	4524	Secured: \$116,658.69 Priority: Administrative: Unsecured: Total: \$116,658.69	05/02/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6734	Secured: Priority: Administrative: Unsecured: \$402.00 Total: \$402.00	05/23/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6739	Secured: Priority: Administrative: Unsecured: \$50.00 Total: \$50.00	05/23/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6737	Secured: Priority: Administrative: Unsecured: \$53.00 Total: \$53.00	05/23/2006	DELPHI CORPORATION (05-44481)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6738	Secured: Priority: Administrative: Unsecured: \$143.00 Total: \$143.00	05/23/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6735	Secured: Priority: Administrative: Unsecured: \$167.00 Total: \$167.00	05/23/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6736	Secured: Priority: Administrative: Unsecured: \$69.00 Total: \$69.00	05/23/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6731	Secured: Priority: Administrative: Unsecured: \$45.00 Total: \$45.00	05/23/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6733	Secured: Priority: Administrative: Unsecured: \$113.00 Total: \$113.00	05/23/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6732	Secured: Priority: Administrative: Unsecured: \$90.00 Total: \$90.00	05/23/2006	DELPHI CORPORATION (05-44481)
PDM GROUP DUNS NO RD601931009 1258 S RIVER RD CRANBURY, NJ 08512-3601	81	Secured: Priority: \$11,824.70 Administrative: Unsecured: Total: \$11,824.70	10/24/2005	DELPHI CORPORATION (05-44481)
PENNSYLVANIA DEPARTMENT OF REVENUE PO BOX 280946 HARRISBURG, PA 17128-0946	2138	Secured: Priority: \$205.79 Administrative: Unsecured: Total: \$205.79	02/27/2006	DELPHI LLC (05-44615)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PENNSYLVANIA DEPARTMENT OF REVENUE PO BOX 280946 HARRISBURG, PA 17128-0946	6941	Secured: Priority: \$1,844.02 Administrative: Unsecured: Total: \$1,844.02	05/26/2006	SPECIALTY ELECTRONICS, INC (05-44539)
PENNSYLVANIA DEPARTMENT OF REVENUE PO BOX 280946 HARRISBURG, PA 17128-0946	1366	Secured: Priority: \$621.23 Administrative: Unsecured: Total: \$621.23	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
POLYONE CORPORATION 33587 WALKER RD AVON LAKE, OH 44012	12003	Secured: Priority: Administrative: Unsecured: \$3,331.20 Total: \$3,331.20	07/28/2006	DELPHI CORPORATION (05-44481)
PRECISION JHESA 3339 LIMERICK RD EL PASO, TX 79925	783	Secured: Priority: Administrative: Unsecured: \$31,219.00 Total: \$31,219.00	11/22/2005	DELPHI CORPORATION (05-44481)
QUICK RIOS & ASSOC 2601 MAIN ST STE 150 IRVINE CA 92614, CA 92614	11460	Secured: Priority: Administrative: Unsecured: \$1,000,000.00 Total: \$1,000,000.00	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
QWEST COMMUNICATIONS CORPORATION 1801 CALIFORNIA RM 900 DENVER, CO 80202-2658	15424	Secured: Priority: Administrative: Unsecured: \$14,824.85 Total: \$14,824.85	07/31/2006	DELPHI CORPORATION (05-44481)
SAGER PRECISION TECHNOLOGIES INC AUTOCAM CORPORATION 4436 BROADMOOR SE KENTWOOD, MI 49512	7849	Secured: Priority: Administrative: Unsecured: \$10,082.50 Total: \$10,082.50	06/12/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
SAMTECH CORPORATION MASUDA FUNAI EIFERT & MITCHELL LTD 203 LASALLE ST STE 2500 CHICAGO, IL 60601-1262	15611	Secured: \$375,386.80 Priority: Administrative: Unsecured: Total: \$375,386.80	07/31/2006	DELPHI CORPORATION (05-44481)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SHIRCK THOMAS M 4925 BRADENTON AVE SUITE C DUBLIN, OH 43017	6535	Secured: Priority: Administrative: Unsecured: \$75.00 Total: \$75.00	05/22/2006	DELPHI CORPORATION (05-44481)
SIERRA LIQUIDITY FUND LLC ASSIGNEE DELIVERUS NETWORK INC ASSIGNOR 2699 WHITE RD STE 255 IRVINE, CA 92614	14671	Secured: Priority: Administrative: Unsecured: \$22,290.00 Total: \$22,290.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SLAUGHTER COMPANY LLC 801 HAILEY ST ARDMORE, OK 73401-5113	5774	Secured: Priority: Administrative: Unsecured: \$838.62 Total: \$838.62	05/12/2006	DELPHI CORPORATION (05-44481)
SLAUGHTER COMPANY LLC 801 HAILEY ST ARDMORE, OK 73401-5113	4455	Secured: Priority: Administrative: Unsecured: \$838.62 Total: \$838.62	05/02/2006	DELPHI CORPORATION (05-44481)
SLAUGHTER COMPANY LLC 801 HAILEY ST ARDMORE, OK 73401-5113	4454	Secured: Priority: Administrative: Unsecured: \$1,650.00 Total: \$1,650.00	05/02/2006	DELPHI CORPORATION (05-44481)
SOUND CITY INC 45 INDIAN LN E TOWACO, NJ 07082-1025	6839	Secured: Priority: Administrative: Unsecured: \$140.90 Total: \$140.90	05/25/2006	DELPHI CORPORATION (05-44481)
STAT CARE PC PO BOX 2225 INDIANAPOLIS, IN 46206	806	Secured: Priority: Administrative: Unsecured: \$177.00 Total: \$177.00	11/22/2005	DELPHI CORPORATION (05-44481)
STATE OF ILLINOIS DEPARTMENT OF REVENUE 100 W RANDOLPH ST LEVEL 7 425 CHICAGO, IL 60601	1443	Secured: Priority: \$4,287.00 Administrative: Unsecured: \$511.00 Total: \$4,798.00	01/04/2006	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)



**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
STATE OF MICHIGAN C O MI DEPT OF CONSUMER & INDS BUREAU OF CONSTRUCTION CODES PO BOX 30255 LANSING, MI 48909	6629	Secured: Priority: Administrative: Unsecured: \$130.00 Total: \$130.00	05/23/2006	DELPHI CORPORATION (05-44481)
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	9273	Secured: Priority: Administrative: \$585,989.54 Unsecured: Total: \$585,989.54	07/11/2006	DELPHI CORPORATION (05-44481)
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	4534	Secured: Priority: Administrative: \$20,684.20 Unsecured: Total: \$20,684.20	05/02/2006	DELPHI TECHNOLOGIES, INC (05-44554)
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	4537	Secured: Priority: Administrative: \$145,551.50 Unsecured: Total: \$145,551.50	05/02/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695	10064	Secured: Priority: Administrative: Unsecured: \$216,773.93 Total: \$216,773.93	07/20/2006	DELPHI CORPORATION (05-44481)
SUMMIT COUNTY TREASURER MARVIN D EVANS ASSISTANT PROSECUTIN SUMMIT COUNTY PROSECUTORS OFFICE TA 220 S BALCH STE 220 AKRON, OH 44302-1606	3546	Secured: Priority: \$0.00 Administrative: Unsecured: Total: \$0.00	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SUNNINGDALE PRECISION INDUSTRIES LTD 51 JOO KOON CIRCLE629069 SINGAPORE	9380	Secured: Priority: Administrative: Unsecured: \$1,450,126.60 Total: \$1,450,126.60	07/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SUNSOURCE INC PO BOX 2608 FORNEY, TX 75126-2608	2185	Secured: Priority: Administrative: Unsecured: \$51,936.96 Total: \$51,936.96	03/03/2006	DELPHI CORPORATION (05-44481)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SYSTEM SCALE CORPORATION 595 PEARL PARK PLAZA PEARL, MS 39208	6984	Secured: Priority: Administrative: Unsecured: \$1,080.00 Total: \$1,080.00	05/30/2006	DELPHI CORPORATION (05-44481)
SYSTEM SCALE CORPORATION 595 PEARL PARK PLAZA PEARL, MS 39208	6983	Secured: Priority: Administrative: Unsecured: \$1,080.00 Total: \$1,080.00	05/30/2006	DELPHI CORPORATION (05-44481)
T J BELL INC 1340 HOME AVE AKRON, OH 44310	59	Secured: Priority: Administrative: Unsecured: \$1,104.68 Total: \$1,104.68	10/20/2005	DELPHI CORPORATION (05-44481)
TEAM INDUSTRIAL SERVICES 200 HERMANN DR ALVIN, TX 77511	1707	Secured: Priority: Administrative: Unsecured: \$888.50 Total: \$888.50	01/30/2006	DELPHI CORPORATION (05-44481)
TELCONTAR 4 NORTH SECOND ST STE 950 SAN JOSE, CA 95113	5522	Secured: Priority: \$433.97 Administrative: Unsecured: \$10,520.55 Total: \$10,954.52	05/10/2006	MOBILEARIA, INC. (05-47474)
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS BANKRUPTCY COLLECTIONS DIVISION PO BOX 12548 AUSTIN, TX 78711-2548	1367	Secured: Priority: \$8,633.72 Administrative: Unsecured: Total: \$8,633.72	12/29/2005	DELPHI CONNECTION SYSTEMS (05-44624)
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS PO BOX 12548 AUSTIN, TX 78711-2548	2541	Secured: Priority: Administrative: \$37,035.49 Unsecured: Total: \$37,035.49	04/03/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
TEXTRON FINANCIAL CORPORATION ATTN LEONARD LACAGNIN 11575 GREAT OAKS WAY STE 210 ALPHARETTA, GA 30022	12935	Secured: Priority: Administrative: Unsecured: \$288,679.23 Total: \$288,679.23	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TF WAREHOUSING INC 1036 GREEN VALLEY RD LONDON, ON N6N 1E3 CANADA	4553	Secured: Priority: Administrative: Unsecured: \$356.31 Total: \$356.31	05/03/2006	DELPHI CORPORATION (05-44481)
TOWN OF BURLINGTON MA TOWN OF BURLINGTON PO BOX 376 BURLINGTON, MA 01803	11126	Secured: Priority: Administrative: Unsecured: \$783.58 Total: \$783.58	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TUBE TECH INC 500 TROLLEY BLVD ROCHESTER, NY 14606	114	Secured: Priority: Administrative: Unsecured: \$34,570.63 Total: \$34,570.63	10/25/2005	DELPHI CORPORATION (05-44481)
UNITED RENTALS INC 620 ECKEL RD PERRYSBURG, OH 43551	142	Secured: Priority: Administrative: Unsecured: \$2,127.39 Total: \$2,127.39	10/28/2005	DELPHI CORPORATION (05-44481)
US FILTER IONPURE INC 10 TECHNOLOGY DR LOWELL, MA 01851-2728	975	Secured: Priority: Administrative: Unsecured: \$3,860.63 Total: \$3,860.63	12/02/2005	DELPHI CORPORATION (05-44481)
VIRGINIA DEPARTMENT OF TAXATION PO BOX 2156 RICHMOND, VA 23218-2156	2351	Secured: Priority: \$497.87 Administrative: Unsecured: \$439.64 Total: \$937.51	03/22/2006	DELPHI CORPORATION (05-44481)
VOGT ELECTRONIC OF NORTH AMERICA 800 RED BROOK BLVD OWINGS MILLS, MD 21117	1462	Secured: Priority: Administrative: Unsecured: \$40,381.00 Total: \$40,381.00	01/06/2006	DELPHI CORPORATION (05-44481)
VORTECHNICS INC 200 ENTERPRISE DR SCARBOROUGH, ME 04074	44	Secured: \$38,000.00 Priority: Administrative: Unsecured: Total: \$38,000.00	10/18/2005	DELPHI CORPORATION (05-44481)

**EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
VORTECHNICS INC 200 ENTERPRISE DR SCARBOROUGH, ME 04074	45	Secured: \$52,600.00 Priority: Administrative: Unsecured: Total: \$52,600.00	10/18/2005	DELPHI CORPORATION (05-44481)
WARREN BROACH AND MACHINE EFT CORP 6541 DIPLOMAT STERLING HEIGHTS, MI 48314	8290	Secured: Priority: Administrative: Unsecured: \$15,714.84 Total: \$15,714.84	06/21/2006	DELPHI CORPORATION (05-44481)
WEAVER & YOUNG PC 32770 FRANKLIN RD FRANKLIN, MI 48025	4289	Secured: Priority: Administrative: Unsecured: \$50,000.00 Total: \$50,000.00	05/01/2006	DELPHI CORPORATION (05-44481)
WILSON CO NC WILSON CO TAX COLLECTOR PO BOX 1162 WILSON, NC 27894	5670	Secured: \$292.08 Priority: Administrative: Unsecured: Total: \$292.08	05/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
XEROX CORPORATION XEROX CAPITAL SERVICES LLC PO BOX 660506 DALLAS, TX 75266-9937	8990	Secured: Priority: Administrative: Unsecured: \$2,566,627.33 Total: \$2,566,627.33	07/05/2006	DELPHI CORPORATION (05-44481)
XP FORESIGHT ELECTRONICS 990 BENECIA AVE SUNNYVALE, CA 94085	6889	Secured: Priority: Administrative: Unsecured: \$42,955.80 Total: \$42,955.80	05/26/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
YILMAZ SAHINKAYA STRUCTURAL MECHANICS ANALYSIS INC STRUCTURAL MECHANICS ANALYSIS INC PO BOX 700910 SAN JOSE, CA 95170-0910	7907	Secured: Priority: Administrative: Unsecured: \$42,400.00 Total: \$42,400.00	06/13/2006	DELPHI CORPORATION (05-44481)

**Total: 159 \$27,191,167.31**